

CITY OF ROCHESTER, MINNESOTA

COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS

December 31, 2001

With Comparative Totals for December 31, 2000

	Library Fund	Municipal Recreation System Fund	Law Enforcement Block Grants Fund
ASSETS			
Cash and cash equivalents	\$26,013	\$156,295	\$111,885
Investments	1,331,753	2,942,612	
Accrued interest receivable	16,800	37,000	
Accounts receivable		129,530	
Less: Estimated uncollectible accounts receivable		(6,410)	
Taxes receivable delinquent	25,842	31,889	
Special assessments receivable delinquent		4,063	
Due from other funds			
Due from other governmental units	157,913	209,080	
Restricted assets	95,340		
Prepaid items	98		
TOTAL ASSETS	<u>\$1,653,759</u>	<u>\$3,504,059</u>	<u>\$111,885</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$147,540	\$87,341	\$338
Accrued compensated absences	12,390	29,254	
Due to other funds	10,592	140,009	
Due to other governmental units	12,929	79,760	35
Advances from other funds		1,958,931	
Deferred revenue	32,659	196,722	
Total Liabilities	<u>216,110</u>	<u>2,492,017</u>	<u>373</u>
Fund Balances:			
Reserved for restricted assets	95,340		
Reserved for prepaid items	98		
Reserved for encumbrances		28,441	
Unreserved:			
Designated for future compensated absences	314,263	700,750	
Designated for subsequent years' appropriations	344,368	16,882	
Undesignated	683,580	265,969	111,512
Total Fund Balances	<u>1,437,649</u>	<u>1,012,042</u>	<u>111,512</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$1,653,759</u>	<u>\$3,504,059</u>	<u>\$111,885</u>

FORM CDEF-1

Airport Operations Fund	Totals	
	2001	2000
\$185,151	\$479,344	\$942,392
2,027,865	6,302,230	5,349,762
25,400	79,200	86,700
875,564	1,005,094	1,015,703
	(6,410)	(8,734)
3,093	60,824	90,771
	4,063	4,407
		507
25,141	392,134	432,300
	95,340	91,192
	98	530
<u>\$3,142,214</u>	<u>\$8,411,917</u>	<u>\$8,005,530</u>
\$47,561	\$282,780	\$238,964
	41,644	43,324
519,555	670,156	237,498
1,415	94,139	111,150
	1,958,931	895,105
33,789	263,170	276,018
<u>602,320</u>	<u>3,310,820</u>	<u>1,802,059</u>
	95,340	91,192
	98	530
	28,441	36,010
	1,015,013	970,494
	361,250	310,106
2,539,894	3,600,955	4,795,139
<u>2,539,894</u>	<u>5,101,097</u>	<u>6,203,471</u>
<u>\$3,142,214</u>	<u>\$8,411,917</u>	<u>\$8,005,530</u>